



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert H. Naftaly, Chair STC – TELEPHONIC CONFERENCE  
Robert R. Lupi, Member STC  
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** November 13, 2003

**PLACE OF MEETING:** Bureau of Local Government Conference Room A  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:30 A.M.

**The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.**

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt minutes of October 28, 2003 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-02-2167 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2168 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2169 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2170 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2171 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1023 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1024 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1025 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1026 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1027 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1028 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1029 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1030 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1031 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1032 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1033 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1034 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1035 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1036 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1037 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1038 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1039 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1040 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1041 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1042 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1043 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

**Scheduled for 10:00 A.M.**

154-03-1044 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1045 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1046 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1047 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1048 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1049 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1050 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1051 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1052 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1053 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1054 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1055 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1056 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1057 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1058 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1059 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1060 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1061 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1062 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1063 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1064 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1065 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1066 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1067 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0336 It was moved by Naftaly, supported by Roberts, and unanimously approved to request an explanation from the assessor regarding taxable values for 2001 and 2002. The assessor is to appear before the State Tax Commission at the December 15, 2003 meeting.

**Scheduled for 1:30 P.M.**

154-03-0067 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0068 It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the request to be withdrawn.

154-03-0069 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0070 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence by both the assessor and the property owner. The assessed value to change from \$56,800 to \$92,600; taxable value to change from \$56,800 to \$92,600.

154-03-0071 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0072 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0073 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

**Scheduled for 2:00 P.M.**

154-03-0074 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence by both the assessor and the property owner. The assessed value to change from \$0 to \$22,150; taxable value to change from \$0 to \$22,150.

154-03-0075 It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the request to be withdrawn.

154-03-0076 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence by both the assessor and the property owner. The assessed value to change from \$24,050 to \$25,100; taxable value to change from \$24,050 to \$25,100.

154-03-0077 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0078 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0079 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0080 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

**Scheduled for 2:30 P.M.**

154-03-0081 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0082 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0083 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-0084 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0085 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

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Item 2 (continued):

154-03-0086 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence by both the assessor and the property owner. The assessed value to change from \$84,250 to \$136,050; taxable value to change from \$84,250 to \$136,050.

154-03-0087 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner. The assessed value from \$35,550 to \$98,150; taxable value from \$35,550 to \$98,150.

**Scheduled for 3:00 P.M.**

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the following petitions for the years 1998 and 1999:

154-00-0978	154-00-1007	154-00-1035
154-00-0979	154-00-1008	154-00-1036
154-00-0981	154-00-1009	154-00-1037
154-00-0982	154-00-1010	154-00-1038
154-00-0983	154-00-1011	154-00-1039
154-00-0984	154-00-1012	154-00-1040
154-00-0985	154-00-1013	154-00-1041
154-00-0986	154-00-1014	154-00-1042
154-00-0987	154-00-1015	154-00-1043
154-00-0988	154-00-1016	154-00-1044
154-00-0989	154-00-1017	154-00-1045
154-00-0990	154-00-1018	154-00-1046
154-00-0991	154-00-1019	154-00-1047
154-00-0992	154-00-1020	154-00-1048
154-00-0993	154-00-1021	154-01-1367
154-00-0994	154-00-1022	154-01-1368
154-00-0995	154-00-1023	154-01-1369
154-00-0996	154-00-1024	154-01-1370
154-00-0997	154-00-1025	154-01-1371
154-00-0998	154-00-1026	154-01-1372
154-00-0999	154-00-1027	154-01-1373
154-00-1000	154-00-1028	154-01-1374
154-00-1001	154-00-1029	154-01-1375
154-00-1002	154-00-1030	154-01-1376
154-00-1003	154-00-1031	154-01-1377
154-00-1004	154-00-1032	154-01-1378
154-00-1005	154-00-1033	154-01-1379
154-00-1006	154-00-1034	154-01-1380

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154-01-1381	154-01-1404	154-01-1427
154-01-1382	154-01-1405	154-01-1428
154-01-1383	154-01-1406	154-01-1429
154-01-1384	154-01-1407	154-01-1430
154-01-1385	154-01-1408	154-01-1431
154-01-1386	154-01-1409	154-01-1432
154-01-1387	154-01-1410	154-01-1433
154-01-1388	154-01-1411	154-01-1434
154-01-1389	154-01-1412	154-01-1435
154-01-1390	154-01-1413	154-01-1436
154-01-1391	154-01-1414	154-01-1437
154-01-1392	154-01-1415	154-01-1438
154-01-1393	154-01-1416	154-01-1439
154-01-1394	154-01-1417	154-01-1440
154-01-1395	154-01-1418	154-01-1441
154-01-1396	154-01-1419	154-01-1442
154-01-1397	154-01-1420	154-01-1443
154-01-1398	154-01-1421	154-01-1444
154-01-1399	154-01-1422	154-01-1445
154-01-1400	154-01-1423	154-01-1446
154-01-1401	154-01-1424	
154-01-1402	154-01-1425	
154-01-1403	154-01-1426	

Item 3. Commission approved to receive and file and accept notification.

Item 4. Commission approved to accept the recommended STC meeting dates for 2004 with the following changes: January 7 changed to January 6; February 3 changed to February 10; October 26 changed to October 28; and November 9 changed to November 10.

Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

Item 6. It was moved by Naftaly, and supported by Roberts, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Pavilion Township, Kalamazoo County  
Sherman Township, Ottawa County

Item 7. 154-03-0962 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.

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- Item 8. 154-03-0955 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 9. 154-03-1683 It was moved by Roberts, supported by Naftaly, and unanimously approved to accept the Amended Official Order.
- Item 10. It was moved by Naftaly, supported by Roberts, and unanimously approved to approve Form 3991 – Gas Turbine and Diesel Electric Generator Property Report.
- Item 11. It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the request to extend IFT Exemption Certificate #1996-786.
- Item 12. 154-03-0943 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order for the year 2003. It was moved by Lupi, and supported by Roberts, and unanimously approved that for the year 2002, the State Tax Commission does not have jurisdiction.
- Item 13. 154-03-0952 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 14. 154-03-0956 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 15. 154-03-0949 It was moved by Roberts, supported by Naftaly, and unanimously approved to accept the Amended Official Order.
- Item 16. It was moved by Naftaly, supported by Roberts, and unanimously approved based upon the availability of staff that Debby Abbruzzese speak on the IFT process at the Winter Workshop in Lansing on January 8<sup>th</sup> and 9<sup>th</sup>, 2004, Ingham County.
- Item 17. It was moved by Naftaly, supported by Roberts, and unanimously approved to inform Mr. Hieber, Oakland County Equalization Department, that the information requested to help correlate true cash value to replacement cost new for various improvements at licensed mobile home parks, is not available from the staff.
- Item 18. It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the staff recommendation to return jurisdiction to the current assessing officer of Buchanan Township, Berrien County. Also, notification is to be provided to the Berrien County Equalization Department and the Michigan Tax Tribunal regarding the State Tax Commission's action.
- Item 19. It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the staff recommendation that no further action be taken with Garfield Township, Mackinac County. Also, notification is to be provided to the Garfield Township Board and current assessing officer, Ms. Dawn Nelson, regarding the State Tax Commission's action.

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- Item 20. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue certificates as recommended by staff.
- Item 21. It was moved by Roberts, supported by Naftaly, and unanimously approved to revoke per Section 15(1) as recommended by staff.
- Item 22. It was moved by Roberts, supported by Naftaly, and unanimously approved to revoke, per Section 15(3) subject to an offer of hearing as recommended by staff.
- Item 23. It was moved by Roberts, supported by Naftaly, and unanimously approved to issue the certificates as recommended by staff.
- Item 24. It was moved by Roberts, supported by Naftaly, and approved to issue the certificates as recommended by staff.
- Item 25. It was moved by Roberts, supported by Naftaly, and unanimously approved to issue the certificates as recommended by staff.
- Item 26. It was moved by Roberts, supported by Naftaly, and unanimously approved to transfer the certificate as recommended by staff.
- Item 27. It was moved by Naftaly, supported by Roberts, and unanimously approved to forward to legal counsel for advice and recommendation.
- Item 28. It was moved by Naftaly, supported by Roberts, and unanimously approved to send questions to Ms. Parks and require her to appear at the Commission meeting on December 15, 2003.

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It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 3:00 P.M.

**DATED TYPED:**                    **November 24, 2003**

**DATE APPROVED:**            **November 25, 2003**

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**Robert H. Naftaly, Chair,  
State Tax Commission**

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**Robert R. Lupi, Member,  
State Tax Commission**

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**Douglas B. Roberts, Member,  
State Tax Commission**